MANAGEMENT CONTROL EVALUATION CERTIFICATION STATEMENT

For use of this form, see AR 11-2; the proponent agency is ASA(FM).

1. REGULATION NUMBER
AR 690-990

2. DATE OF REGULATION
20 May 1989

3. ASSESSABLE UNIT
Directorate of Morale, Welfare, and Recreation

4. FUNCTION
Lodging, Time and Attendance Management

5. METHOD OF EVALUATION *(Check one)*

X	a. CHECKLIST		b. ALTERNATIVE METHOD *(Indicate method)*
	APPENDIX *(Enter appropriate letter)*		

6. EVALUATION CONDUCTED BY

a. NAME (Last, First, MI)	b. DATE OF EVALUATION
Bowers, Karen J.	6 Feb 2007

7. REMARKS (Continue on reverse or use additional sheets of plain paper)

Key management controls were tested by direct observation, file/documentation review, and sampling.

No material weaknesses were found during this evaluation period.

8. CERTIFICATION

I certify that the key management controls in this function have been evaluated in accordance with provisions of AR 11-2, Army Management Control Process. I also certify that corrective action has been initiated to resolve any deficiencies detected. These deficiencies and corrective actions *(if any)* are described above or in attached documentation. This certification statement and any supporting documentation will be retained on file subject to audit/inspection until superseded by a subsequent management control evaluation.

a. ASSESSABLE UNIT MANAGER

(1) Typed Name and Title	b. DATE CERTIFIED
Paul A. Heilman Director of Morale, Welfare, and Recreation	
(2) Signature	7 Mar 07

TAB F

INTERNAL CONTROL EVALUATION GUIDE

Function: TIME AND ATTENDANCE MANAGEMENT

Purpose: The purpose of this checklist is to assist the IMA activity's directors and managers with evaluating the key internal controls listed below. It is not intended to cover all controls over this function.

Instructions: Answers must be based on the actual testing of the important internal controls (e.g., document analysis, direct observation, sampling, simulation, other). Answers that indicate deficiencies must be explained and corrective actions indicated in the supporting documentation. These internal controls must be evaluated annually. Certification that this evaluation has been conducted must be documented on a DA Form 11-2-R and signed by the applicable Assessable Unit Manager.

Test Questions:

1. Has the IMA activity assigned an administrative officer who adequately tracks and processes the time and attendance of employees?

2. Do supervisors adequately manage the time and attendance of their employees (e.g., ensure adequate coverage by projecting and balancing use or lose and holiday/vacation leave, approve leave slips in a timely manner and disapprove leave with proper justification?)

3. Is a DA Form 5172-R, "Request, Authorization, and Report of Overtime" being completed for each overtime action, with the appropriate justification and signatures?

N/A

4. Are requests for overtime being scheduled with written advance approval of the work being accomplished? (Yes, no, or partially) N/A

If no or partially:

a. How many activity overtime requests were not scheduled and approved in writing ahead of time?

b. Of those, how many were justified due to emergency circumstances (such as requirement to support a short notice deployment, national hurricane relief, homeland security response, etc.)?

c. Of the overtime actions sampled that did not have advance written approval, list the reason for each one and point out any trends or patterns among the reasons.

5. Is overtime being granted only in situations when essential work cannot be accomplished during the normal work hours?

6. Are employee work schedules first adjusted to the maximum extent possible to accommodate the work requirement during normal duty hours prior to approving the OT (for example, approving compenstatory time, assigning an eight-hour evening shift, or a non-standard work week that runs from Tuesday to Saturday)?

Yes, shortage of employees who are on leave

7. Are supervisors using the minimally acceptable rank and grade level qualified available employee to perform the required overtime before approving OT for higher graded employees?

8. When an outside activity -- such as an interservice or intra-governmental tenant per DODI 4000.19, or an Army customer with a mission unique OT request -- requires the IMA activity to work overtime to fulfill a support requirement, is the IMA activity requesting a reimbursement or a labor cost transfer from the requiring activity to fund the OT?

9. Are supervisors conducting quarterly reviews and analysis of overtime in order to better manage their annual civilian labor costs?

Evaluator: KAREN J BOWERS **Title:** LODGING MGR

Signature: Karen J Bowers **Date:** 6 Feb 07

Describe how evaluation was conducted:

List and attach documentation that illustrates the evaluation (e.g., datacall memo and responses; samples of data; interview notes; memos for record; email messages; ISR data; PMR results; audit report; etc.):

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